

571—25.6(427) Application for exemption. Application for exemption as a native prairie shall be made annually to the assessing authority on forms provided by the department of revenue and finance, and must be accompanied by an affidavit signed by the applicant that if exemption is granted, the property will not be used for economic gain. The certificate from the county conservation board or the department of natural resources must accompany the application for the first year only. Lands certified as wildlife habitat shall be automatically exempt upon submission of the certification to the appropriate assessor by the department of natural resources.